IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TWENTY FIRST DAY OF JUNE
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO : 19305 of 1997

Between:

M/s. Sri Sesha Saibaba Samsthan
Sircilla, rep. by its Managing Trustee N. Lakshminarayana Goud,
Sircilla, Karimnagar Dist.

..... PETITIONER

AND

The Regional Transport Officer,
Karimanagar.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or direction, preferably one in the nature of Writ of Certiorari Calling for the records and quash the Demand Notice issued by the respondent herein in R.No.11338/A1/97, dated 29.07.1997,demanding an amount Rs.24,108/- towards tax for the Quarter Ending 30.09.1996, in respect of the petitioner's Samsthanam Vehicle bearing Registration No. AP-15 T-1235, and pass such other or further orders as are deem fit and proper in the interest of justice.

Counsel for the Petitioner: SMT.M.VINOBHA DEVI

Counsel for the Respondent: SPL GP FOR TAXES

The Court made the following O R D E R:

Heard learned counsel for the parties. A demand was raised of Rs.24,108/- when the petitioner's vehicle was found along with twenty passengers.

In the counter, it has been stated that the vehicle is a bus with seating capacity of ten. The owner had paid tax for the said vehicle up to quarter ending 30-09-1996. The tax had been paid on 17-08-1996. The vehicle was, however, checked by the Inspector on 17-08-1996 while it was carrying twenty passengers. On the basis of the check report, a show cause notice was issued and ultimately, liability of Rs.24,108/- was imposed. This appears to be a case covered by recent judgment of Larger Bench of this Court reported in ***L.Royal Reddy and others v. Government of Andhra Pradesh***[1]. Since the vehicle was covered by a valid permit, and if any violations of conditions of permit were found, petitioner could not have been burdened with a different rate of tax.

For this reason, we allow the writ petition, quash the order, give liberty to the respondent to proceed in accordance with law against the petitioner, if he so chooses. No order as to costs.

_____

(Bilal Nazki, J)

21st June, 2004.

_____

(P.S.Narayana,J)

That Rule Nisi has been absolute as above witness the Hon'ble Sri Devinder Gupta, the Chief Justice on the Monday, the Twenty First Day of June, Two Thousand and Four.

To

1. The Regional Transport Officer, Karimnagar.

2.Two C.Cs to the Special G.P. for Taxes, High Court Buildings, Hyderabad (OUT).

3. Two C.D.Copies

---

[1] 2004(2) ALD 225 (LB)